



FORM REW-2
MAINE REVENUE SERVICES
Income/Estate Tax Division - REW
P.O. Box 1068
Augusta, ME 04332-1068
Tel. 207-626-8473
Fax 207-287-4028

**RESIDENCY AFFIDAVIT, INDIVIDUAL TRANSFEROR,
MAINE EXCEPTION 3(A)**

36 MRSA, §5250-A provides that a buyer (transferee) of real property located in Maine must withhold tax if the seller (transferor) is not, as of the date of the transfer, a resident of the State of Maine. To inform the buyer that withholding of tax is not required upon my disposition of a State of Maine property interest, I, _____ hereby certify the following:
(Name of seller)

1. I was a **resident** of Maine at the end of the previous income tax year.
2. I have not established a **domicile** outside Maine as of the date of the transfer of Maine real property.
Domicile means a permanent home - to which whenever absent, an individual has the intention of returning.
3. My Social Security number is: _____, and;
4. My home address is:

I understand that this certification may be disclosed to the Executive Director by the buyer and that any false statement contained herein is punishable by fine, imprisonment or both.



Signature _____

Date



Spouse's signature (if property is held jointly with spouse) _____

Date

State of _____
County of _____, SS

Personally appeared the above named _____, and acknowledged the above
(seller)

instrument to be his free act and deed in his said capacity. _____
(Notary Public) (Date)

NOTE: The buyer, or real estate person, must retain a signed original affidavit.

Closing Agents/Title Companies must attach a copy of the completed/signed/notarized Form REW-2 to the Maine Real Estate Transfer Tax Declaration indicating residency status on all transfers. These forms are then submitted to Maine Revenue Services' Property Tax Division for further processing by the Registry of Deeds.